

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A method for manufacturing an insulating resin layer, comprising:
  - ~~a step of~~ forming a photosensitive resin layer on a substrate;
  - a first exposure step of performing exposure for the ~~obtained~~ photosensitive resin layer;
  - ~~a developing step of~~ developing the photosensitive resin layer subjected to the exposure; and
  - a second exposure step of performing exposure for the developed photosensitive resin layer at a substrate temperature of 100 to 250°C with an illuminance of 80 mW/cm<sup>2</sup> or more and an irradiation energy of 5 to 30 J/cm<sup>2</sup>.
2. (Currently Amended) The method for manufacturing an insulating resin layer according to Claim 1, ~~wherein the photosensitive resin layer contains~~ containing an acrylic resin as a main component.
3. (Currently Amended) The method for manufacturing an insulating resin layer according to ~~Claim 1 or 2, wherein Claim 1,~~ the second exposure step is being performed using a high-pressure mercury lamp having a luminescence peak at a wavelength of about 365 nm, and the illuminance on the substrate is being 80 mW/cm<sup>2</sup> or more at a wavelength of 350 to 380 nm.
4. (Currently Amended) The method for manufacturing an insulating resin layer according to Claim 3, ~~wherein the second exposure step is being~~ performed using a filter ~~for removing that removes~~ rays having a wavelength of less than 300 nm from rays that are emitted from the high-pressure mercury lamp.

5. (Currently Amended) A substrate for electro-optical devices, comprising an insulating resin layer obtained by ~~an~~the insulating resin layer-manufacturing method according to ~~any one of Claims 1 to 4~~Claim 1.

6. (Currently Amended) The substrate for electro-optical devices according to Claim 5, ~~wherein~~ the insulating resin layer ~~has~~having a transmittance of 95% or more with respect to a colored ray having a wavelength of 400 nm.

7. (Currently Amended) The substrate for electro-optical devices according to ~~Claim 5 or 6, wherein~~Claim 5, the insulating resin layer ~~has~~having a thickness of 3  $\mu\text{m}$  or more.

8. (Currently Amended) A method for manufacturing an electro-optical device, comprising a step of manufacturing an insulating resin layer according to ~~any one of Claims 1 to 4 or a step of using a substrate for electro-optical devices according to any one of Claims 5 to 7~~Claim 1.

9. (Currently Amended) An electro-optical device comprising an insulating resin layer formed by a manufacturing method according to ~~any one of Claims 1 to 4 or a substrate for electro-optical devices according to any one of Claims 5 to 7~~Claim 1.

10. (New) A method for manufacturing an electro-optical device, comprising a step of using a substrate for electro-optical devices according to Claim 5.

11. (New) An electro-optical device comprising a substrate for electro-optical devices according to Claim 5.